

PHARMA AIDS LIMITED
Statement of Financial Position (Un-audited)
For the 1st Quarter ended on September 30, 2021

Particulars	Note	Amount in Taka	
		1st July 2021 to 30th September 2021	1st July 2020 to 30th June 2021
Assets			
Non-Current Assets:		73,457,792	75,396,896
Property, Plant and Equipment	2.00	73,457,792	75,396,896
Current Assets:		292,846,256	267,253,531
Inventories	3.00	46,756,812	39,360,401
Trade and Other Receivable	4.00	173,189,651	159,396,189
Advance, Deposit & Prepayments	5.00	34,933,664	32,174,898
L/C Margin & Others	6.00	6,828,441	16,345,101
Cash and Cash Equivalent	7.00	31,137,688	19,976,942
Total Assets		366,304,048	342,650,427
Equity & Liabilities			
Shareholders' Equity:		306,679,032	290,982,424
Issued Share Capital	8.00	31,200,000	31,200,000
Tax Holiday Reserve		2,867,808	2,867,808
CSR Fund	9.00	2,629,363	2,694,021
Retained Earnings		269,981,861	254,220,595
Current Liabilities:		59,625,016	51,668,003
Trade Payable	10.00	333,985	163,311
Loan & Advance	11.00	1,199,111	304,522
Liabilities for Expenses	12.00	19,703,288	17,861,035
Dividend Payable	13.00	11,526,602	11,773,560
Income Tax Payable	14.00	19,515,319	14,830,045
Liabilities for WPPF	15.00	3,881,785	3,715,681
Liabilities for Provident Fund	16.00	3,464,926	3,019,849
Total Equity & Liabilities		366,304,048	342,650,427
NAV	17.00	98.29	93.26

Note:

Disclosure of undistributed/unclaimed dividend amount for more than 3 years as on September 30, 2021 has not been possible as it is still under process. The Company has applied for time extension from BSEC.

Sd/-
M. A. MASUD
Chairman

Sd/-
FAIZUL HASSAN
Managing Director

Sd/-
SHAHINOOR BABY
Director

Sd/-
K. H. REZA, FCS
Corporate Secretary

Sd/-
MD. ABU TAHER
Chief Financial Officer

PHARMA AIDS LIMITED
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
for the 1st Quarter ended on September 30, 2021

Particulars	Note	Amount in Taka	
		1st July 2021 to 30th September 2021	1st July 2020 to 30th September 2020
Net Sales Revenue	19.00	85,733,233	64,561,913
Cost of Goods Sold	20.00	(54,122,468)	(37,495,976)
Gross Profit		31,610,765	27,065,937
Operating Expenses:			
Administrative and Selling Expenses	21.00	(9,714,779)	(9,256,122)
Profit from Operation		21,895,986	17,809,815
Other Income	22.00	---	47,015
Financial Cost	23.00	(106,218)	(319,939)
Profit before Contribution to WPPF		21,789,768	17,536,891
Contribution to WPPF		(1,037,608)	(835,090)
Profit before Tax		20,752,160	16,701,801
Income Tax Provision	26.00	(4,669,236)	(4,175,450)
Profit after Tax for the period		16,082,924	12,526,350
Other Comprehensive Income		---	---
Total Comprehensive Income		16,082,924	12,526,350
Earning per Share (EPS)	27.00	5.15	4.01
Number of Shares used to compute EPS		3,120,000	3,120,000

Note:

1) EPS: EPS increased due to increase in Sales and Net Profit for the period.

2) Tax: Income Tax expenses is recognised in the statement of Profit or Loss and Other Comprehensive Income and accounted for in accordance with the requirements of IAS-12. The Company qualifies as a publicly traded company, hence the applicable Tax rate is 22.5%.

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Chief Financial Officer

PHARMA AIDS LIMITED
Statement of Changes in Equity (Un-audited)
for the 1st Quarter ended on September 30, 2021

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2021	31,200,000	2,867,808	2,694,021	254,220,595	290,982,424
Net profit for the period	-	-	-	16,082,924	16,082,924
CSR Fund Current period expenses	-	-	(386,316)	-	(386,316)
CSR Fund Provision @ 2%	-	-	321,658	(321,658)	-
Balance as on 30 September, 2021	31,200,000	2,867,808	2,629,363	269,981,861	306,679,032

Statement of Changes in Equity (Un-audited)
for the 1st Quarter ended on September 30, 2020

Particulars	Share Capital	Tax Holiday Reserve	CSR Fund	Retained Earnings	Total
Balance as on 01 July, 2020	31,200,000	2,867,808	2,921,814	220,566,322	257,555,944
Net profit for the period	-	-	-	12,526,350	12,526,350
CSR Fund Current period expenses	-	-	(298,053)	-	(298,053)
CSR Fund Provision @ 2.5%	-	-	313,159	(313,159)	-
Balance as on 30 September, 2020	31,200,000	2,867,808	2,936,920	232,779,513	269,784,241

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Chief Financial Officer

PHARMA AIDS LIMITED
Statement of Cash Flows
for the 1st Quarter ended on September 30, 2021

Particulars	Note	Amount in Taka	
		1st July 2021 to 30th September 2021	1st July 2020 to 30th September 2020
A. Cash Flows from Operating Activities :			
Collection from Sales and others		71,939,771	46,270,734
Payment to suppliers and others		(58,524,082)	(40,206,265)
Tax paid		(2,796,356)	
Financial expense paid		(106,218)	
Net Cash Flows from Operating Activities	29.00	10,513,115	6,064,469
B. Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		---	(394,780)
Related party loan		---	
Net Cash Flows from Investing Activities		---	(394,780)
C. Cash Flows from Financing Activities:			
Dividend Payment		(246,958)	
Loans & Advances		894,589	
Net Cash Flows from Financing Activities		647,631	
Net Cash Inflows/(Outflows)		11,160,746	5,669,689
D. Opening Cash & Cash Equivalent		19,976,942	14,082,463
E. Closing Cash & Cash Equivalent	7.00	31,137,688	19,752,152
F. Net Operating Cash Flows Per Share (NOCFPS)	28.00	3.37	1.94

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Chairman

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Managing Director

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Director

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Corporate Secretary

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MD. ABU TAHER
Chief Financial Officer

PHARMA AIDS LIMITED
Notes to the Financial Statements
For the 1st Quarter ended on September 30, 2021

		Amount in Taka	
		1st July 2021 to 30th September 2021	1st July 2020 to 30th June 2021
2.00 Property, Plant & Equipment:			
Cost:			
Opening Balance	202,858,826	193,716,766	
Additions during the year	---	10,281,660	
Disposal of Substation	---	(1,139,600)	
Closing Balance	202,858,826	202,858,826	
Depreciation:			
Opening Balance	127,461,930	119,597,792	
Charged during the year	1,939,104	8,252,741	
Disposal of Substation	---	(388,603)	
Closing Balance	129,401,034	127,461,930	
Written Down Value (WDV)	73,457,792	75,396,896	

2.01 Detail of addition of assets are shown in **Annexure-A** attached at the end of the Accounts.

3.00 Inventories:

Neutral Glass Tubes	41,224,822	35,784,941
Printing Materials	3,852,552	1,973,696
Packing Materials	926,242	1,054,496
Spare Parts	175,310	158,520
Finished Products	577,886	388,748
Total	46,756,812	39,360,401

Inventories as on September 30, 2021, are valued at lower of average cost and net realizable value.

4.00 Trade & Other Receivable:

Trade Receivables*	138,845,667	127,231,920
Other Receivables*	34,343,984	32,164,269
Total	173,189,651	159,396,189

*Respecting the privacy of the parties, schedule of Trade and Other Receivables cannot be shown in Annual Report. IAS 24 as per management decision. There is no security arrangement for receivables, but the amounts are good and being realized gradually in the ordinary course of business. No provision was made for bad debt during the year under review.

Mentionable, few companies have suffered financially due to COVID-19 pandemic and changes in top management. As a result, recovery of receivables from those companies has been difficult and uncertain in future.



Amount in Taka	
1st July 2021 to 30th September 2021	1st July 2020 to 30th June 2021

5.00 Advance, Deposits & Prepayments:

5.01 Advance:

Against Staff Salary	274,398	280,398
HN Consultancy Service	100,000	100,000
Sunbird Trading Company	700,000	---
Customs duty L/C no. 107721010252	---	467,000
Advance in Others	909,654	1,209,654
Total	1,984,052	2,057,052

5.02 Security Deposits:

Titas Gas	1,487,740	1,487,740
BTCL for Telephone	3,000	3,000
Linde (Oxygen)	10,000	10,000
Bangladesh Rural Electrification Board (BREB)	382,804	382,804
CDBL for DSE Server	100,000	100,000
Prepaid VAT	219,236	219,225
VAT Adjustment	1,858,345	1,858,345
Earnest Money	3,408,063	3,247,663
VAT Deposit (Excise Duty)	451,472	451,472
House Rent	200,000	200,000
Office Rent	35,000	80,000
Power Gas Trading for Oxygen Cylinder	400,000	400,000
S.N. Eng. Workshop for Oxygen Manifold	---	80,000
Total	8,555,660	8,520,249

AIT on Bill of Entry	8,824,831	6,904,977
AIT at Source taken by Buyers	14,569,121	13,692,620
AIT paid in Cash	1,000,000	1,000,000
	24,393,952	21,597,597

Total Advance, Deposits & Prepayments

34,933,664	32,174,898
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Deposits: This balance represents Security Deposits made by the Company for Electrical Substation Connection, Titas Gas, Telephone Lines, Earnest Money against Govt. Tenders, etc. which are secured. In the opinion of the Management, all current assets, investments, loans and advances are on realization in the ordinary course of business. There is no claim against the Company, which can be acknowledged as debt.

6.00 L/C Margin and Others:

Raw Materials : Glass Tubes	6,828,441	12,573,400
Raw Materials : Colour	---	3,771,701
Total	6,828,441	16,345,101

This amount represents L/C margin and other costs related to import of raw materials (Glass Tubes & Colour)



Amount in Taka	
1st July 2021 to 30th September 2021	1st July 2020 to 30th June 2021

7.00 Cash & Cash Equivalent:

Cash in Hand (Note 7.01)	569,536	636,087
Cash at Bank (Note 7.02)		
State Bank of India, Dilkusha Branch	15,277	15,277
Bangladesh Commerce Bank Ltd., Principal Branch	5,484,791	6,928,728
Al-Arafah Islami Bank Ltd., V.I.P. Road Branch	24,388,441	11,350,992
Pubali Bank Ltd., Naya Paltan Branch	341,140	588,109
Pubali Bank Ltd., Principal Branch	3,577	3,577
AB Bank Ltd., Chandra Branch	4,329	4,329
Dutch Bangla Bank Ltd., Foreign Exchange Branch	323,357	323,357
IFIC Bank Ltd., Chandra Branch	7,240	126,486
Total Cash at Bank	30,568,152	19,340,855
Cash & Cash Equivalent	31,137,688	19,976,942

7.01 The physical cash counting were taken place at the quarter end and found in order. Cash in hand has been verified by the Management at the closing of the quarter.

7.02 The Bank balance have been confirmed and reconciled with respective bank statements.

Effect of Foreign Exchange Rate Changes on Cash/Cash Equivalents:

The Company does not have any foreign currency account and does not do any export. 100% of finished goods are sold to the local pharmaceutical companies in local currency. Primary raw materials (glass tubes & color) are imported by sight L/C only, where payments are made at spot exchange rate mostly within 60-75 days from the L/C opening date. The Company never engages itself in forward booking of exchange rates and never holds any foreign currencies in hand or bank accounts. Therefore, effect of exchange rate changes on cash or cash equivalents is not applicable to the Company as per paragraph 28 of IAS 7 & 21.

8.00 Share Capital:

Authorized Capital:

5,000,000 Ordinary Shares @ Tk. 10 each	50,000,000	50,000,000
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Issued, Subscribed & Paid up Capital:

3,120,000 Ordinary Shares of Tk.10/- each paid-up in full	31,200,000	31,200,000
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	Amount in Taka	
	1st July 2021 to 30th September 2021	1st July 2020 to 30th June 2021
9.00 CSR Fund:		
Balance as on 1st July, 2021	2,694,021	2,921,814
Current Period expenses	(386,316)	(1,232,982)
Provision for the current Period @ 2.00%	321,658	1,005,189
Closing Balance as on September 30, 2021	2,629,363	2,694,021

CSR Fund provision is made on the Net Profit after WPPF and Income Tax. The present balance of CSR Fund has been shown in Shareholder's Equity as per IAS-1.

10.00 Trade Payable:	333,985	163,311
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It represents the amount payable to the suppliers of different items

11.00 Loan & Advance:

Opening Balance	304,522	5,086,025
Addition during the year	894,589	1,285,143
	1,199,111	6,371,168
Paid during the year	---	(6,066,646)
Closing Balance	1,199,111	304,522

12.00 Liabilities for expenses:

Salary (H/O)	11,000	11,000
Gas Bill	455,364	439,555
Audit Fees	138,000	138,000
Incentive for Production	7,695,150	6,603,176
Electricity Bill	571,017	---
VAT Payable	2,280,883	1,621,835
Leave Pay & Gratuity	8,520,874	8,113,121
Colour L/C No. 107721010315	---	903,348
Other Expenses (CDBL)	31,000	31,000
Total	19,703,288	17,861,035

13.00 Dividend Payable:

Balance as on 1st July, 2021	11,773,560	11,221,826
Add: Cash Dividend	---	15,600,000
Less: Payment made during the period	(246,958)	(15,048,266)
Closing Balance as on September 30, 2021	11,526,602	11,773,560

* As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated January 14, 2021, disclosure of summary and balance amount held against undistributed/unclaimed dividend for more than 3 years as on September 30, 2021, has not been possible as it is still under process. Company has applied for time extension from BSEC.



	Amount in Taka	
	1st July 2021 to 30th September 2021	1st July 2020 to 30th June 2021
14.00 Income Tax Payable:		
Balance as on 1st July, 2021	14,812,919	17,599,720
Provision for the Period (Note 26.00)	4,669,236	14,704,788
Adjustment	---	(17,491,589)
Employees Income Tax (Note 14.01)	33,164	17,126
Closing Balance as on September 30, 2021	19,515,319	14,830,045

The Company is making tax provision @ 22.50% of Profit Before Tax and making Tax Return based on this Profit. There is no scope for any temporary difference between taxable profit and accounting profit. As such, no deferred tax provision is required to maintain.

14.01 Employees Income Tax:		
Opening Balance	17,126	---
Deduction from salary	124,688	433,196
Payment/Adjusted during the year	(108,650)	(416,070)
Closing Balance	33,164	17,126

15.00 Balance as on 1st July, 2021	3,715,681	5,317,890
Less: WPPF Investment	(871,504)	---
Provision for the period	1,037,608	3,267,731
Payment	---	(4,869,940)
Closing Balance as on September 30, 2021	3,881,785	3,715,681

16.00 Liabilities for Provident Fund:		
Balance as on 1st July, 2021	3,019,849	4,338,118
Employees' Contribution	201,974	799,099
Employer's Contribution	175,157	693,672
Employees' & Employer's Interest	67,946	520,575
Payment	---	(3,331,615)
Closing Balance as on September 30, 2021	3,464,926	3,019,849

17.00 Net Assets Value (NAV):

Net Assets Value (NAV) per share for the period calculated as follows:

Total Assets	366,304,048	342,650,427
Less: Total Current Liabilities	(59,625,016)	(51,668,002)
Net assets	306,679,032	290,982,425
Weighted average number of ordinary shares	3,120,000	3,120,000
Net Assets Value (NAV) per share	98.29	93.26

18.00 Related Party Transactions

Excelsior Garments Ltd.	371,804	371,804
Excelsior Corporation Ltd.	1,072,136	1,072,136
Excelsior Shoes Ltd.	261,769	261,769
Closing Balance as on September 30, 2021	1,705,709	1,705,709



		Amount in Taka	
		1st July 2021 to 30th September 2021	1st July 2020 to 30th September 2020
19.00 Net Sales Revenue:			
Gross Sales		100,712,678	76,741,084
Less: VAT		(13,136,436)	(10,009,707)
Less: Discount on Sales		(1,843,009)	(2,169,464)
Net Sales		85,733,233	64,561,913
20.00 Cost of Goods Sold:			
Raw Materials (Glass Tubes)		32,342,091	21,170,646
Printing Materials		2,456,744	1,570,883
Packing Materials		2,571,208	1,562,185
Spare Parts		211,150	137,622
Salary & Wages		5,654,330	4,927,278
Bonus		512,459	487,089
Fuel		141,900	96,350
Electricity		1,545,858	152,075
Gas Consumption		4,502,611	3,980,185
Factory Maintenance		217,204	121,300
Machine Maintenance		182,060	124,271
Staff benefit & Welfare		667,457	548,660
Renewal & Registration (Land Mortgage)		114,340	---
Entertainment Expenses		52,122	34,100
Labour Charge		16,480	17,720
Depreciation		1,782,770	1,748,821
Telephone & Postage		6,100	7,620
Duties & Taxes		62,810	63,260
Conveyance Exp.		6,974	18,030
Printing & Stationery		6,753	6,660
Donation		20,800	8,500
Legal Expenses		2,000	2,500
Internat Bill		3,410	3,300
Incentive		1,015,238	984,928
Leave Pay & Gratuity		203,678	188,984
Misc. Expenses		13,059	11,757
Total Cost of Goods Manufactured		54,311,606	37,974,724
Add: Opening Stock of Finished Goods		388,748	774,437
		54,700,354	38,749,161
Less: Closing Stock of Finished Goods		(577,886)	(1,253,185)
Net Cost of Goods Sold		54,122,468	37,495,976
21.00 Administrative & Selling Expenses:			
Salary & Remuneration		6,156,804	5,481,504
Bonus		479,000	871,764
Conveyance		36,726	17,565
Entertainment		43,852	15,065
Office Rent		260,111	254,260
House Rent		248,000	217,000
Printing & Stationery		26,083	33,448
Telephone		16,815	34,000
Postage		830	1,005
Carriage Outwards		367,105	225,100
Books & Periodicals		2,120	2,630
Tours & Travels		1,900	9,200
Renewal & Registration		78,255	81,375
Depreciation		156,334	190,003
Fuel for Vehicles		115,716	134,628



Amount in Taka		
	1st July 2021 to 30th September 2021	1st July 2020 to 30th September 2020
Vehicles Maintenance	42,630	61,020
Corporate Expenses	150,000	150,000
Advertisement Exp.	10,600	26,541
Car Insurance	57,525	71,325
Canteen Subsidy	44,964	24,023
Business Promotion	137,450	170,909
Office Maintenance	69,519	55,403
Internet Expenses	18,760	18,300
Best Business Bond Ltd.(Software)	12,600	12,600
Electricity Bill	41,525	47,844
Water & Sewerage Bill	27,980	38,540
Incentive	907,000	825,200
Leave Pay & Gratuity	204,075	185,670
Misc. Expenses	500	200
Total	9,714,779	9,256,122
22.00 Other Income:		
Sale of Wastage	---	55,311
Less: VAT	---	(8,296)
Total Other Income	---	47,015
23.00 Financial Cost:		
Interest on Short Term Loan	97,782	312,964
Bank Charges	8,436	6,975
Total Financial Cost	106,218	319,939
24.00 Remuneration and other facilities for 4 Directors		
Remuneration	2,460,000	2,175,000
House rent	248,000	217,000
Utilities	---	-
Bonus	---	431,334
Conveyance	---	-
	2,708,000	2,823,334
25.00 Salary and other facilities for 8 / 9 Executives		
Salary	2,498,850	2,352,720
House rent	-	-
Utilities	-	-
Bonus	357,000	332,600
Conveyance	-	-
	2,855,850	2,685,320
26.00 Income Tax Provision calculation		
Profit before Tax	20,752,160	16,701,801
Income Tax @ 22.50% / 25.00%	4,669,236	4,175,450

The Company has calculated the tax amount at the rate of 22.50% of Profit before Tax for the 1st quarter of FY 2021-22 and 25.00% for the 1st quarter of FY 2020-21 and makes tax return based on this profit.

Deferred Tax Income /Expense & Deferred Tax Assets/Liabilities:

There is no material difference in overall depreciation expense between the Company's asset valuation and that of the Third Schedule under ITO. There is also no difference between accounting income (as declared in the Annual Report) and taxable income (as declared in the Company's Tax Returns submitted under ITO). For this reason, deferred tax related provision is not applicable as required by paragraph 81(g) of IAS 12.



	Amount in Taka	
	1st July 2021 to 30th September 2021	1st July 2020 to 30th September 2020
27.00 Basic Earning Per Share (EPS):		
Net Profit after Tax	16,082,924	12,526,350
Number of ordinary shares	3,120,000	3,120,000
Basic EPS (based on 3,120,000 shares)	5.15	4.01

28.00 Net Operating Cash Flows Per Share (NOCFPS) :

Net Operating Cash Flows Per Share has been Calculated as follows:

Net Cash Flows from Operating Activities	10,513,115	6,064,469
Number of Ordinary shares	3,120,000	3,120,000
Net Operating Cash Flows Per Share (NOCFPS)	3.37	1.94

29.00 Reconciliation from Net Profit to Net Operating Cash Flow: (September 30, 2021)

Disclosure with calculation: as per Clause 5(2)e of the BSEC Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018 :

Profit from Operation	21,895,986
Depreciation	1,939,104
Other Income	---
Financial Cost	(106,218)
Inventories (Increase/Decrease)	(7,396,411)
Trade and Other Receivables (Increase/Decrease)	(13,793,462)
Advance, Deposits & Prepayments	53,628
L/C Margin & Others (Increase/Decrease)	9,516,660
CSR Fund Payment	(386,316)
Trade Payable (Increase/Decrease)	170,674
Liabilities for expenses (Increase/Decrease)	1,842,253
Liabilities for WPPF (Increase/Decrease)	(871,504)
Liabilities for Provident Fund (Increase/Decrease)	445,077
Tax paid	(2,796,356)
Total	10,513,115

Reconciliation of the statement of cash flows: (September 30, 2020)

Profit after Tax	12,526,350
Collection from Sales & Others:	
Current Assets less Cash	227,139,783
Net Sales Revenue	64,561,913
Current Assets less Cash	(245,430,962)
Total Collection From sales & Others	46,270,734
Payment for Cost & Expenses:	
Current Liabilities less Cash Credit/TR	57,785,276
Net Cost *	50,096,739
CSR Fund Payment	298,053
Current Liabilities less Cash Credit/TR	(67,973,803)
Payment for Cost & Expenses	40,206,265
Net Cost*	
Net Sales Revenue	64,561,913
Profit	(12,526,350)
Depreciation	(1,938,824)
Net Cost	50,096,739
Total Collection	46,270,734
Payment	(40,206,265)
Net Cash Flows from Operating Activities	6,064,469



PHARMA AIDS LIMITED

Schedule of Property, Plant & Equipment

As on 30 September, 2021

SI No.	Category of Assets	Cost			Rate	Depreciation			Written down value as on 30-09-21
		Balance as on 01-07-21	Addition during the Period	Total as on 30-09-21		Balance as on 01-07-21	Charged during the Period	Total as on 30-09-21	
01	Land	80,811		80,811	-				80,811
02	Building	12,566,462		12,566,462	5%	6,281,320	78,564	6,359,884	6,206,578
03	Plant & Machinery	167,005,131		167,005,131	10%	106,032,658	1,524,312	107,556,970	59,448,161
04	Air Compressor	640,000		640,000	10%	107,200	13,320	120,520	519,480
05	Electrical Installation	1,641,282		1,641,282	10%	289,391	33,797	323,188	1,318,094
06	Electrical Equipment	561,679		561,679	10%	403,954	3,943	407,897	153,782
07	Office Equipment	665,456		665,456	15%	503,400	6,077	509,477	155,979
08	Furniture & Fixture	770,888		770,888	15%	561,133	7,866	568,999	201,889
09	Gas Line Installation	701,845		701,845	10%	574,539	3,183	577,722	124,123
10	Oxygen Generator	5,180,583		5,180,583	20%	3,956,310	61,214	4,017,524	1,163,059
11	Air Cooler	868,141		868,141	20%	274,895	29,662	304,557	563,584
12	Mobile Scissor Lift	483,447		483,447	20%	135,365	17,404	152,769	330,678
13	Motor Vehicles	10,242,910		10,242,910	20%	7,515,976	136,347	7,652,323	2,590,587
14	Sundry Assets	1,450,191		1,450,191	15%	825,789	23,415	849,204	600,987
	Total 30-09-2021	202,858,826	-	202,858,826		127,461,930	1,939,104	129,401,034	73,457,792
	Total 30-06-2021	193,716,766	10,281,660	202,858,826		119,597,792	8,252,741	127,461,930	75,396,896

Depreciation Charge for the Period has been allocated as follows:

	30-06-2021	30-09-2021
Manufacturing Overhead (Cost of Goods sold)	7,484,592	1,782,770
Administrative & Selling Expenses	768,149	156,334
	8,252,741	1,939,104

